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# Air Pollution Vehicle Parts Exempt from State Sales Tax

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Air Pollution Control Program technical bulletin

10/2003

## Air Pollution Vehicle Parts Exempt from State Sales Tax

On March 30, 2003, a rule amendment to state rule 10 CSR 10-6.320 *Sales Tax Exemption* became effective, which affects the vehicle parts and vehicle repair industry statewide.

Beginning March 30, 2003, the following replacement vehicle parts are exempt from state sales tax:

- Air injection parts, air pumps check valves, smog pumps,
- Catalytic converters (universal converters, direct fit converters, converter kits),
- Exhaust gas recirculation (EGR) valves,
- Evaporative canisters and canister purge valves, and
- Positive crankcase ventilation (PCV) valves.

When purchasing the above vehicle parts, the customer is not required to fill out a form or application. The parts are automatically exempt from state sales tax. However, the retailer or installer must indicate on the invoice what parts were sales tax exempt and what parts were not exempt. The retailer must also retain copies of these invoices for five years for audit purposes.

For a copy of or questions about this rule amendment, please contact the Department of Natural Resources' Air Pollution Control Program at (573) 751-4817.

## Frequently Asked Questions about the Sales Tax Exemption Rule for Automotive Pollution Control Parts

### Is the rule retroactive?

No. All transactions involving the replacement vehicle parts listed in the rule occurring before March 30, 2003, are subject to state sales tax. All purchases occurring on or after March 30, 2003, of replacement vehicle parts listed in the rule are not subject to state sales tax.

### Does the rule exempt replacement vehicle parts that perform the same function as a part listed in the rule, but have a different name?

Yes, this rule exempts the state sales tax on any vehicle part that serves the equivalent function to a part that is listed in the rule. For example, some PCV valves are not true valves (open vs. shut), but orifice restrictors (wide vs. narrow). Such PCV orifice restrictors are sales tax exempt.



**Are sensors that provide inputs to the vehicle parts listed in the rule exempt from state sales tax?**

No, this rule does not exempt the state sales tax on any vehicle sensors (e.g., oxygen sensor, throttle position sensor, etc.) that provide feedback to the vehicle's computer in order to control emissions.

However, if the sensor cannot be sold or installed separately from the replacement vehicle part that is sales tax exempt (e.g., the Differential Pressure Feedback EGR (DPFE) sensor and the EGR valve on Ford vehicles), then both should be considered sales tax exempt.

**Does the rule exempt testing equipment used to diagnose the functionality of vehicle emission control components and systems?**

No, this rule does not exempt state sales tax from vehicle diagnostic equipment that can be used for other purposes besides reducing pollution, e.g., five-gas analyzers. However, vehicle diagnostic equipment that can be used **solely** for the purpose of preventing or reducing vehicle pollution may be considered sales tax exempt. The Department of Natural Resources will evaluate each such application on a case-by-case basis according to the procedures contained in the rule.

**Who do I contact for more information about this rule?**

All questions about sales tax procedures or enforcement should be addressed to the Missouri Department of Revenue Division of Taxation and Collection at (573) 751-2836. All other questions and comments concerning this rule should be addressed to the Missouri Department of Natural Resources' Air Pollution Control Program at (573) 751-4817.

**For more information**

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